IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF TENNESSEE
WESTERN DIVISION

ERIQUE JERMAINE RICHARDSON (EL BEY),	)	
	)	
Plaintiff,	)	
	)	
v.	)	**Case No. 2:21-cv-02445-JTF-tmp**
	)	
INTERNAL REVENUE SERVICE, et al.,	)	
	)	
Defendants.	)	

ORDER ADOPTING REPORT AND RECOMMENDATION AND DISMISSING PLAINTIFF'S COMPLAINT WITHOUT PREJUDICE

Before the Court is Plaintiff's *pro se* Complaint, filed on March 26, 2021. (ECF No. 1.) On July 2, 2021, the Chief Magistrate Judge entered an Order Directing Plaintiff to Pay the Full Civil Filing Fee or File an *In Forma Pauperis* Affidavit. (ECF No. 6.) Upon Plaintiff's failure to comply with that order, the Chief Magistrate Judge entered a Report and Recommendation to dismiss Plaintiff's Complaint. (ECF No. 7.) Plaintiff failed to file objections to the Report and Recommendation. Accordingly, the Court **ADOPTS** the Report and Recommendation. Plaintiff's Complaint is **DISMISSED** without prejudice.

FINDINGS OF FACT

As explained in the Report and Recommendation, Plaintiff has not paid the civil filing fee or filed an application for leave to proceed *in forma pauperis* in this case. (ECF No. 7.)

LEGAL STANDARD

Congress passed 28 U.S.C. § 636(b) "to relieve some of the burden on the federal courts by permitting the assignment of certain district court duties to magistrates." *United States v.*

Curtis, 237 F.3d 598, 602 (6th Cir. 2001). Pursuant to the provision, magistrate judges may hear and determine any pretrial matter pending before the Court, except various dispositive motions. 28 U.S.C. § 636(b)(1)(A). Regarding those excepted dispositive motions, magistrate judges may still hear and submit to the district court proposed findings of fact and recommendations for disposition. 28 U.S.C. § 636(b)(1)(B). Upon hearing a pending matter, "the magistrate judge must enter a recommended disposition, including, if appropriate, proposed findings of fact." Fed. R. Civ. P. 72(b)(1); *see also Baker v. Peterson*, 67 F. App'x 308, 310 (6th Cir. 2003). Any party who disagrees with a magistrate's proposed findings and recommendation may file written objections to the report and recommendation. Fed. R. Civ. P. 72(b)(2).

The standard of review that is applied by the district court depends on the nature of the matter considered by the magistrate judge. *See Baker*, 67 F. App'x at 310 (citations omitted). Upon review, the district court may accept, reject, or modify the proposed findings or recommendations of the magistrate judge. *Brown v. Bd. of Educ.*, 47 F. Supp. 3d 665, 674 (W.D. Tenn. 2014); *see also* 28 U.S.C. § 636(b)(1). The court "may also receive evidence or recommit the matter to the [m]agistrate [j]udge with instructions." *Moses v. Gardner*, No. 2:14-cv-2706-SHL-dkv, 2015 U.S. Dist. LEXIS 29701, at *3 (W.D. Tenn. Mar. 11, 2015).

Usually, the district court must review dispositive motions under the *de novo* standard. However, a district court is not required to review "a magistrate's factual or legal conclusions, under a *de novo* or any other standard, when neither party objects to those findings." *Thomas v. Arn*, 474 U.S. 140, 150 (1985). A district judge should adopt the findings and rulings of the magistrate judge to which no specific objection is filed. *Brown*, 47 F. Supp. 3d at 674.

ANALYSIS

The Report and Recommendation determined that due to Plaintiff's failure to pay the civil filing fee or file an application for leave to proceed *in forma pauperis*, Plaintiff's Complaint should be dismissed. (ECF No. 7.) Plaintiff did not object to the Report and Recommendation, and to date, has not paid the filing fee or applied for leave to proceed *in forma pauperis*. Accordingly, the Court **ADOPTS** the Report and Recommendation. Plaintiff's Complaint is **DISMISSED** without prejudice.

CONCLUSION

Upon *de novo* review, the Court hereby **ADOPTS** the Chief Magistrate Judge's Report and Recommendation. Plaintiff's Complaint is **DISMISSED** without prejudice.

IT IS SO ORDERED this 26th day of August, 2021.

s/John T. Fowlkes, Jr.
JOHN T. FOWLKES, JR.
UNITED STATES DISTRICT JUDGE